

## CALSTARS Automated Year-End Report Checklist for Governmental Cost Funds

Use throughout the automated year-end reporting process to ensure each step is completed prior to electronic transmittal to the SCO, and subsequent submittal of the year-end package to the SCO.

<b>DEPARTMENT NAME:</b>	
<b>ORG CODE:</b>	
<b>FUND NUMBER:</b>	
<b>FUND NAME:</b>	
<b>CHECKLIST COMPLETED BY:</b>	
<b>DATE YEAR-END REPORT PACKAGE SENT TO SCO</b>	

EXHIBIT IV-B-24 (Continued)  
AUTOMATED YEAR-END REPORT CHECKLIST

**SECTION 1: COMPLETE THIS SECTION BEFORE ORDERING PRELIMINARY DB3 REPORT**

	First year participants – If you have activities in CALSTARS for a fund, you should be able to auto transmit. The fund will appear on CALSTARS menu F.2 for auto transmission. You do not need to call CALSTARS to transmit.
	Department has completed and input new or revised CALSTARS Security Forms (CALSTARS 95), if needed.
	Department has posted all accruals and adjustments.
	Reclass of encumbrance reported as accounts payable has been posted.
	GL 3021-Claims In Process, GL 6201-Payroll Clearing Account, and GL 6297-Allocated Clearing Account are all zero. (Use PY G01)
	Program 99, Clearing Account, has a zero balance on CALSTARS reports.
	Department has performed and reviewed all FM 13 reconciliations: Appropriations Other detail accounts (e.g. Revenue) General Ledgers (non-shared funds) Subsidiary File balances (G02 or S01 Reports) to Document File (D09 or D10 Reports) subsidiary balances by GL Bank Reconciliation Revolving Fund Reconciliation
	There are no reconciling items to CALSTARS.
	Transaction Requests have been prepared to support all adjustments to SCO.
	There are no accruals or adjustments against reverting appropriations or prior year revenues. <b>NOTE:</b> If a claim schedule from a reverting appropriation (GL 3020) remains outstanding on June 30, confirm that SCO paid the claim from the reverting appropriation in the new year. See instructions on <i>Identify and Post Transaction Codes for Automated Year-End Reporting</i> and Exhibit IV-B 4 within this chapter.
	Department has reviewed the following reports to ensure there are no over expenditures: B03, B06, or DB2 Reports for <b>C</b> accounts B04, B06, or DB2 Reports for <b>D</b> and <b>F</b> accounts
	Department has reviewed the G02 Report to ensure all accrual accounts have normal balances (GL 1110 has a debit balance, GL 3020 has a credit balance).
	Pending Budget Revisions have been approved by Department of Finance
	Pending Executive Orders have been processed by June 30.
	No balance in GL 1115-General Cash Remittance in Transit. GL 1115 should be reported as either GL 1110 General Cash or GL 1140 Cash In State Treasury.

EXHIBIT IV-B-24 (Continued)  
AUTOMATED YEAR-END REPORT CHECKLIST

**SECTION 2: COMPLETE THIS SECTION FOR THE FINAL REVIEW OF DB3 REPORT**

	Department has resolved all fatal error messages on the DB3 Report.
	<p>Department has received a one page null report for the non-transmittable records (DB3 Report requested at <b>N</b> report period option).</p> <p><b>NOTE:</b> Departments must complete and submit a full set of manual reports for any fund that has non-transmittable records remaining after final adjustments are posted.</p>
	<p>Department has reviewed a final DB3 Report requested at <b>blank</b> report period option.</p> <p>Abnormal GL account balances have been reviewed and verified.</p> <p><b>NOTE:</b> Only abnormal balances in GL 1110 or GL 1130 will result in non-transmittable records.</p> <p>All subsidiaries contain valid UCM Fund codes or General Ledger Account codes.</p> <p>Prepayments to ARF (GL 1730, Subsidiary 0602) and Reserve for Prepayment to ARF (GL 5330, Subsidiary 0602) agree with the G02 Report.</p> <p>Prepayments to Service Revolving Fund (GL 1730, Subsidiary 0666) and Prepayments to State Compensation Insurance Fund (GL 1730, Subsidiary 0512) are not included.</p> <p>The Fund Level Accruals page does not display GL 14XX, GL 3010, or GL 31XX (except Sales Tax).</p> <p>Adjustments to SCO appropriation and other detail accounts are displayed on the DB3 with the opposite sign (GL 1400 is a "-" or negative; GL 3110 is a positive).</p> <p>Adjustments to SCO agree with supporting Transaction Requests.</p> <p>Pending Budget Revisions/Executive Orders are included on the Pending Budget Revisions line in the Balance column.</p> <p>Encumbrances Funded By Reimbursements does not exceed the amount of Encumbrances for each detail appropriation.</p> <p>Reverted appropriations with an outstanding claims filed accrual. The Outstanding Claims Filed Accrual (GL 3020), may be recorded in a reverting appropriation if SCO agrees to open the appropriation and pay the claim schedule(s) in July.</p>
	The deadline to transmit fund records to the SCO has not passed.

### SECTION 3: COMPLETE THIS SECTION FOR REVIEW OF REMAINING YEAR-END REPORTS

First year participating departments must prepare hard copies of Report No. 1, 2, 3, 5, and 15. Refer to the Manual Year-End Report Checklist in Chapter IV-A, Exhibit IV-A-25 or on the Internet at [http://www.dof.ca.gov/Accounting/CALSTARS/User\\_Procedures/Checklist/](http://www.dof.ca.gov/Accounting/CALSTARS/User_Procedures/Checklist/).

The remaining year-end reports have been prepared or ordered from CALSTARS and reviewed as follows:

#### **DUE FROM OTHER FUNDS/APPROPRIATIONS AND DUE TO OTHER FUNDS/APPROPRIATIONS SUPPLEMENTARY INFORMATION**

	Complete Supplementary Information Form. An example of this form is on page IV-A-17. The form is available for use in Excel format at the State Controller's Office website at <a href="http://www.sco.ca.gov/ard_reporting.html">http://www.sco.ca.gov/ard_reporting.html</a>
	For each amount posted to GL1410.XXXX/3114.XXXX, provide the 4 digit Org Code and department name related to the accrual on Supplementary Information Form (see Exhibit IV-A-3).
	Accruals to Due From Other Appropriations, GL 1420 or Due To Other Appropriations, GL 3115 includes 4 digit Org Codes identifying the other agencies involved.
	E-mail an electronic copy to <a href="mailto:blfinrep@sco.ca.gov">blfinrep@sco.ca.gov</a> and submit the hard copy of the form with the Year-End Reports to SCO.

#### **REPORT NO. 4 – YEAR END STATEMENT OF REVENUE (Q26)**

	Only Current Year Revenue is reported.
	Reconciliation of State Controllers Revenue with Statement of Revenue is complete. Total Revenue Per State Controller's Office Accounts plus Reconciling Factors (Accruals and Adjustments to SCO) lines equal Total Revenue Per Statement of Revenue.
	Adjustments to SCO agree with supporting Transaction Requests.

#### **REPORT NO. 6 - FINAL BUDGET REPORT (B06)**

	The "Balance" on the "Total Reference XXX" line should be a credit or zero. A debit indicates the appropriation is over-spent. <b>NOTE:</b> Report No. 6 must be submitted to the SCO.
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#### **REPORT NO. 7 - PRE-CLOSING TRIAL BALANCE (G02)**

	For non-shared funds, the ending balance of the GLs 1140 and 1210 displayed on the Pre-Closing G02 Report should have a debit balance and agree with the ending balance of GLs 1140 and 1210 displayed on the SCO Fund Reconciliation Report.
	For a non-shared fund, GL 1140 with a credit balance requires a footnote with an explanation.
	For the Fund Administrator of shared funds, only the total debits and credit for GLs 1140 and 1210 displayed on the G01 Report(s) must agree with the total debits and credits for GLs 1140 and 1210 displayed on the SCO Fund Reconciliation Report for each month from July through June.
	GL 1510-Due from Federal Government should not be used (used only in Federal Trust Fund).
	For Bond funds, submit this report at fund and fund detail level.

EXHIBIT IV-B-24 (Continued)  
AUTOMATED YEAR-END REPORT CHECKLIST

**REPORT NO. 8 - POST-CLOSING TRIAL BALANCE (G02)**

	There is only one fund balance – GL 5570 for shared funds or GL 5530 for non-shared funds.
	For a non-shared fund, GL 5530-Fund Balance has a credit or zero balance. A debit balance must be explained in a footnote on the certification letter.
	Subsidiaries on File have normal balances.

**REPORT NO. 14 - REPORT OF BANK AND/OR SAVINGS AND LOAN ASSOCIATION ACCOUNTS OUTSIDE STATE TREASURY**

**A zero balance account (ZBA), to accept credit cards as a means of payment, is considered an account outside the state treasury and must be included on Report No. 14.**

	Department will generate report 14, Form Std. 445 (revised 4/2017) <u>directly</u> in FI\$Cal. Submit a paper copy with a wet signature to SCO with the year-end reports.
	Indicate on <b>each</b> certification letter which fund will include Report No. 14 for your agency.
	Department name and organization code appear on the report.
	For departments that do not have accounts outside the state treasury, indicate on the certification letter.
	Departments should verify the accounts, purpose, authority to be sure they are consistent with statute or DOF approval.
	If the account has been closed during the reporting period, specify the date the account was closed.
	If no accounts exists outside the Centralized Treasury System, indicate "No accounts outside State Treasury" on the Report 14.

**REPORT NO. 18 - STATEMENT OF CHANGES IN CAPITAL ASSETS (G05)**

	Report is requested at fund detail level.
	Beginning balances agree with the previous year's ending balances. Footnote any adjustments needed to the beginning balance.
	Ending balances are all debit amounts.
	Amounts agree with Property Ledger Reconciliation.

**REPORT NO. 19 - STATEMENT OF CAPITAL ASSETS (G05)**

	Only one Report No. 19 is submitted per department.
	Total of all capital assets of the department is reflected on the report.
	Indicate on each certification letter which funds' report will include the Report 19 for the department.

**REPORT NO. 22 - STATEMENT OF CONTINGENT LIABILITIES**

	Amounts shown are not reflected in any general ledger account.
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EXHIBIT IV-B-24 (Continued)  
AUTOMATED YEAR-END REPORT CHECKLIST

**H14 REPORT - ENCUMBRANCE RECLASSIFICATION REPORT FOR SCO**

	Submit one copy of the H14 Report with Year-End Reports to SCO.
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**MATERIAL VARIANCE EXPLANATION FORM**

	Submit one copy of the form with fund's Year-End Reports to SCO.
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**SECTION 4: COMPLETE THIS SECTION BEFORE FINAL YEAR-END PACKAGE IS SUBMITTED**

**FINAL YEAR-END PACKAGE**

**CERTIFICATION LETTER**

Certification letters must follow the approved format as displayed in Chapter IV-B, Exhibit IV-B-20 for ongoing participants and Exhibit IV-B-21 for first year participants.

A separate certification letter is required for each fund submitted. The following information is included:

	Department name and 4-digit organization number code.
	Department mailing address and name of the Director.
	Fund name and number.
	Declaration that the department is participating in CALSTARS Automated Year End for Governmental Cost Funds.
	Include the date that the fund's accruals and adjustments were transmitted to the SCO.
	All required reports, including Report No. 6 and CSYDB3-1, are listed for each fund/subfund. If there are no amounts to report on Report No. 4, the statement "None to Report" follows the report title.
	Only one Report No. 14 and Report No. 19 is submitted for the department. Report No. 14, 18, 19, and 22 appear under the heading "Special Reports". If there are no amounts to report, the statement "None to Report" follows the report title.
	Ongoing participants include the statement "The CSYDB3-1 Report listed below is in lieu of Report No. 1, Report No. 2, Report No. 3, Report No. 5, and Report No. 15.
	First year participants include the statement "This year end package includes a CALSTARS CSYDB3-1 Report in lieu of hard copies of Reports 2 and 15.
	Statement certifying that the data on the reports is true and correct.
	Title of the officer responsible for fiscal administration.
	Contact name, phone number, and e-mail address.
	The certification letter does not exceed two pages in length.
	Certification letter is signed and dated.

EXHIBIT IV-B-24 (Continued)  
AUTOMATED YEAR-END REPORT CHECKLIST

**FINAL YEAR-END PACKAGE TO SCO**

	CSYDB3-1, CALSTARS Automated SCO Year-End Report – Final, is generated.
	Adjustments to SCO have been annotated on the CSYDB3-1 Report and cross referenced to the supporting Transaction Request(s).
	Copies of the Transaction Request forms supporting the Report No. 3 adjustments are included in the year end package along with the certification letter. Each adjustment on the Transaction Request forms is cross-referenced to the CSYDB3-1 Report.

**FINAL YEAR-END PACKAGE TO SCO (Continued)**

	Copies of pending Budget Revisions/Executive Orders.
	Due To and Due From Other Funds Supplementary Information Form.

**FINAL YEAR-END PACKAGE RETAINED BY DEPARTMENT**

	CSYDB3-2 Report and copy of final year-end package sent to SCO is retained by the department. <b>NOTE:</b> CSYDB3-2 Report will not be created when there is no data to transmit.
	Adjustments to SCO have been annotated on the CSYDB3-2 Report and cross referenced to the supporting Transaction Request(s).
	Copies of the Transaction Request forms supporting the Report No. 3 adjustments are included in the year end package along with the certification letter. Each adjustment on the Transaction Request forms is cross-referenced to the CSYDB3-2 Report.
	Include Report 10 and 11 with the Year-End Packet for the department. A complete copy must be maintained by the department's Accounting Office for audit purposes.
	Copies of Pending Budget Revisions/Executive Orders and a copy of the Due To and Due From Other Funds Supplementary Information Form.
	For funds that require a DF-303, Detail Fund Balance Reconciliation Report, submit copy of Financial Report package to Finance Budget including revisions and supporting documentation.